

**GENERAL FUND  
DECEMBER 31, 2001**

The General Fund accounts for all revenues and expenditures that are not accounted for in other funds. The General Fund (#000100000) consists of the following sub-funds: Current Expense Sub-fund (#001-0) which accounts for all revenues and expenditures that are not accounted for in other funds; the Diverted Road Taxes Sub-fund (#001-2) and Refund Levy Taxes Sub-fund (#001-3) which account for delinquent taxes receivable on special property tax levies; the Designated for Contingencies Sub-fund (#001-4) which accounts for a portion of the retail sales and use tax revenue designated by the County Council for a set-aside to provide resources for major unforeseen economic, programmatic, and legal emergencies; the Children and Family Set-aside Sub-fund (#001-5) which accounts for a portion of the retail sales and use tax revenue designated by the County Council to provide health and human services to the residents of King County; and the Inmate Welfare Benefit Sub-fund (#001-6) which accounts for revenues generated by inmate activities and the expenditure of these funds for the benefit of inmates.

The General Fund is a budgeted fund. Both revenues and expenditures are budgeted pursuant to the general concepts of departmental budgeting. Appropriations are authorized by ordinance at the department/division level. Budgets are prepared by object of expenditure within each department.

Accounting and budgeting for the General Fund is on a modified accrual basis.

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2001 AND 2000

	2001	2000 RESTATED <sup>(a)</sup>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 60,378,331	\$ 34,981,489
Taxes receivable - delinquent	6,198,885	5,675,419
Accounts receivable	35,303,542	36,186,027
Estimated uncollectible accounts receivable	(30,374,267)	(31,250,096)
Interest receivable	12,901,425	14,316,930
Notes/contracts receivable	1,220	2,091
Due from other funds	9,645,728	16,761,265
Interfund short-term loans receivable	9,434,141	10,871,018
Due from other governments	25,366,891	28,466,914
Estimated uncollectible due from other governments	(280,858)	(320,150)
Inventory of supplies	79,031	67,448
Prepayments	72,137	
Advances to other funds	300,000	300,000
<b>TOTAL ASSETS</b>	<b>\$ 129,026,206</b>	<b>\$ 116,058,355</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 9,860,989	\$ 9,253,771
Retainage payable	6,968	
Due to other funds	4,609,292	7,997,780
Due to other governments	6,795,759	223,013
Wages payable	11,680,353	10,865,805
Taxes payable	124,917	134,726
Deferred revenues	8,006,301	7,493,821
Obligations under reverse repurchase agreements	4,668,342	
Custodial accounts	529,988	652,781
<b>Total liabilities</b>	<b>46,282,909</b>	<b>36,621,697</b>
<b>Fund balance</b>		
Reserved for inventory	79,031	67,448
Reserved for prepayments	72,137	
Reserved for encumbrances	5,425,929	4,959,774
Reserved for advances to other funds	300,000	300,000
Reserved for crime victim compensation program	901,887	779,023
Reserved for drug enforcement program	293,312	96,709
Reserved for antiprofitteering program	395,416	444,201
Reserved for dispute resolution	32,210	
Reserved for <i>pro se</i> facilitator	13,844	40,060
Reserved for inmate welfare	1,713,595	1,786,640
Reserved for laptop replacement	668,559	487,764
Reserved for criminal justice	2,661,862	2,600,000
Unreserved		
Designated for capital projects	2,431,314	4,082,656
Designated for reappropriation	2,275,848	2,740,425
Designated for net unrealized gains	3,566,200	2,308,841
Designated for contingencies	15,000,000	15,655,198
Designated for children and family services programs	130,046	743,452
Designated for supplemental housing opportunities		194,120
Undesignated	46,782,107	42,150,347
<b>Total fund balance</b>	<b>82,743,297</b>	<b>79,436,658</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 129,026,206</b>	<b>\$ 116,058,355</b>

(a) Beginning in 2001 the external portion of investment pool activity previously reported in the General Fund is being reported in the new External Investment Pool Trust Fund. This restatement makes the 2000 General Fund Balance Sheet comparable to the 2001 Balance Sheet. Also, see Note 12, "Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances, for an explanation of a restatement of the 2000 ending fund balance.

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(PAGE 1 OF 3 )

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES TOTAL BUDGETARY BASIS		
REVENUES				
Taxes				
Property taxes	\$ 199,950,128	\$ 199,950,128	\$ 198,411,354	\$ 1,538,774
Retail sales and use taxes	71,059,166	71,059,166	76,444,086	(5,384,920)
Business and other taxes	6,742,164	6,742,164	5,575,000	1,167,164
Penalties and interest - delinquent taxes	13,249,449	13,249,449	12,900,000	349,449
Total taxes	<u>291,000,907</u>	<u>291,000,907</u>	<u>293,330,440</u>	<u>(2,329,533)</u>
Licenses and permits				
Business licenses and permits	3,213,375	3,213,375	2,705,610	507,765
Non-business licenses and permits	2,297,292	2,297,292	2,434,900	(137,608)
Total licenses and permits	<u>5,510,667</u>	<u>5,510,667</u>	<u>5,140,510</u>	<u>370,157</u>
Intergovernmental revenues				
Federal grants	9,125,002	9,125,002	7,797,152	1,327,850
State grants	2,887,486	2,887,486	1,687,942	1,199,544
Entitlements and shared revenues	4,152,675	4,152,675	1,783,265	2,369,410
Intergovernmental services	55,484,707	55,484,707	55,559,767	(75,060)
Total intergovernmental revenues	<u>71,649,870</u>	<u>71,649,870</u>	<u>66,828,126</u>	<u>4,821,744</u>
Charges for services				
General government	23,140,136	23,140,136	19,295,288	3,844,848
Law, safety and justice	12,161,667	12,161,667	12,899,570	(737,903)
Physical environment	232,903	232,903	219,000	13,903
Economic environment	577,814	577,814	716,050	(138,236)
Mental and physical health	196,953	196,953	199,619	(2,666)
Culture and recreation	4,083,991	4,083,991	3,783,696	300,295
Interfund/department charges for services	46,024,173	46,024,173	44,182,618	1,841,555
Total charges for services	<u>86,417,637</u>	<u>86,417,637</u>	<u>81,295,841</u>	<u>5,121,796</u>
Fines and forfeits	<u>6,702,863</u>	<u>6,702,863</u>	<u>7,164,871</u>	<u>(462,008)</u>
Interest earnings	<u>17,027,949</u>	<u>17,027,949</u>	<u>12,982,176</u>	<u>4,045,773</u>
Miscellaneous revenues				
Rents and royalties	2,969,671	2,969,671	3,914,094	(944,423)
Other miscellaneous revenues	3,016,622	3,016,622	5,297,686	(2,281,064)
Total miscellaneous revenues	<u>5,986,293</u>	<u>5,986,293</u>	<u>9,211,780</u>	<u>(3,225,487)</u>
TOTAL REVENUES	<u>484,296,186</u>	<u>484,296,186</u>	<u>475,953,744</u>	<u>8,342,442</u>
OTHER FINANCING SOURCES				
Disposition of fixed assets	61,133	61,133	237,000	(175,867)
Operating transfers in	7,678,466	7,678,466	4,167,943	3,510,523
TOTAL OTHER FINANCING SOURCES	<u>7,739,599</u>	<u>7,739,599</u>	<u>4,404,943</u>	<u>3,334,656</u>
TOTAL REVENUES AND OTHER SOURCES	<u>492,035,785</u>	<u>492,035,785</u>	<u>480,358,687</u>	<u>11,677,098</u>

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(PAGE 2 OF 3 )

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
EXPENDITURES					
Current					
General government services					
Personal services	\$ 48,196,223	\$	\$ 48,196,223	\$	\$
Supplies	729,000	14,870	743,870		
Contract services and other charges	12,677,352	1,553,394	14,230,746		
Intergovernmental services	757,740		757,740		
Interfund payments for services	13,063,075	467,789	13,530,864		
Total general government services	<u>75,423,390</u>	<u>2,036,053</u>	<u>77,459,443</u>	<u>89,483,734</u>	<u>12,024,291</u>
Law, safety and justice					
Personal services	220,371,041		220,371,041		
Supplies	8,283,444	136,034	8,419,478		
Contract services and other charges	41,210,535	1,528,664	42,739,199		
Intergovernmental services	58,821		58,821		
Interfund payments for services	54,169,920	184,468	54,354,388		
Total law, safety and justice	<u>324,093,761</u>	<u>1,849,166</u>	<u>325,942,927</u>	<u>331,315,857</u>	<u>5,372,930</u>
Physical environment					
Personal services	3,325,885		3,325,885		
Supplies	75,670		75,670		
Contract services and other charges	462,385		462,385		
Intergovernmental services	2,279		2,279		
Interfund payments for services	890,255	2,624	892,879		
Total physical environment	<u>4,756,474</u>	<u>2,624</u>	<u>4,759,098</u>	<u>5,360,671</u>	<u>601,573</u>
Economic environment					
Personal services	2,660,878		2,660,878		
Supplies	54,552		54,552		
Contract services and other charges	9,031,430	915,615	9,947,045		
Interfund payments for services	635,783		635,783		
Total economic environment	<u>12,382,643</u>	<u>915,615</u>	<u>13,298,258</u>	<u>14,816,948</u>	<u>1,518,690</u>
Culture and recreation					
Personal services	18,258,971		18,258,971		
Supplies	1,228,214		1,228,214		
Contract services and other charges	5,272,583	49,783	5,322,366		
Intergovernmental services	95,213	5,000	100,213		
Interfund payments for services	3,186,694		3,186,694		
Total culture and recreation	<u>28,041,675</u>	<u>54,783</u>	<u>28,096,458</u>	<u>28,586,988</u>	<u>490,530</u>
Total current	<u>444,697,943</u>	<u>4,858,241</u>	<u>449,556,184</u>	<u>469,564,198</u>	<u>20,008,014</u>

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(PAGE 3 OF 3 )

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
EXPENDITURES (continued)					
Debt service					
Redemption of long-term debt	\$	\$	\$	\$ 76,105	\$ 76,105
Interest and other debt service costs				5,831	5,831
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>81,936</u>	<u>81,936</u>
Capital outlay					
Capitalized expenditures	1,719,901	567,688	2,287,589	2,568,618	281,029
TOTAL EXPENDITURES	<u>446,417,844</u>	<u>5,425,929</u>	<u>451,843,773</u>	<u>472,214,752</u>	<u>20,370,979</u>
OTHER FINANCING USES					
Operating transfers out	43,580,244		43,580,244	46,738,053	3,157,809
TOTAL EXPENDITURES AND OTHER USES	<u>489,998,088</u>	<u>5,425,929</u>	<u>495,424,017</u>	<u>518,952,805</u>	<u>23,528,788</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	2,037,697	<u>\$ (5,425,929)</u>	<u>\$ (3,388,232)</u>	<u>\$ (38,594,118)</u>	<u>\$ 35,205,886</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS <sup>(a)</sup>	<u>1,257,359</u>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (GAAP BASIS)	3,295,056				
FUND BALANCE - JANUARY 1, 2001 (RESTATED)	79,436,658 <sup>(b)</sup>				
INCREASE IN RESERVE FOR INVENTORY	<u>11,583</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 82,743,297</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

(b) See Note 12, "Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

**KING COUNTY, WASHINGTON**

GENERAL FUND  
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES AND OTHER USES AND ENCUMBRANCES BY DEPARTMENT  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2001

DEPARTMENT / AGENCY	BUDGET			VARIANCE	ACTUAL		
	COUNCIL ADOPTED	ADJUSTMENTS & CARRYOVERS	FINAL		TOTAL	2001 YEAR-END ENCUMBRANCES	EXPENDITURES
County Council	\$ 5,356,925	\$ (31,824)	\$ 5,325,101	\$ 176,220	\$ 5,148,881	\$	\$ 5,148,881
Office of Council Administration	7,127,497	208,228	7,335,725	437,726	6,897,999	363,547	6,534,452
Office of Zoning and Subdivision Examiner	573,734	(4,742)	568,992	91,989	477,003		477,003
Office of the Auditor	1,618,907	(10,222)	1,608,685	372,718	1,235,967	7,500	1,228,467
Ombudsman/Tax Advisor	757,635	20,259	777,894	28,408	749,486	1,508	747,978
Government Access Channel	495,297	50,827	546,124	78,743	467,381		467,381
Board of Appeals and Equalization	508,535	(8,155)	500,380	34,974	465,406		465,406
County Executive	248,895	(2,937)	245,958	131	245,827		245,827
Deputy County Executive	2,685,563	12,522	2,698,085	52,158	2,645,927	26,958	2,618,969
Budget Office	3,317,083	381,948	3,699,031	114,713	3,584,318	356,568	3,227,750
Finance - CX	2,659,843		2,659,843		2,659,843		2,659,843
Office of Regional Policy and Planning	6,700,951	836,144	7,537,095	1,016,127	6,520,968	432,699	6,088,269
Sheriff	86,618,648	5,936,436	92,555,084	1,448,954	91,106,130	198,113	90,908,017
Sheriff - Drug Enforcement Forfeits	640,357	1,092	641,449	257,205	384,244	8,500	375,744
Cultural Resources	2,317,392	162,291	2,479,683	102,417	2,377,266	70,356	2,306,910
Parks and Recreation	25,702,922	1,040,948	26,743,870	334,146	26,409,724	9,928	26,399,796
Resource Lands and Open Space	2,728,006	33,076	2,761,082	548,242	2,212,840		2,212,840
DIAS Administration	1,306,919	31,653	1,338,572	90,891	1,247,681	17,071	1,230,610
Emergency Management	996,263	(122,855)	873,408	131,325	742,083	44,000	698,083
Licensing and Regulatory Services	6,550,897	(47,928)	6,502,969	223,965	6,279,004	18,976	6,260,028
Human Resource Management	7,248,372	170,621	7,418,993	556,906	6,862,087	151,480	6,710,607
Cable Communications	167,270	44,590	211,860	5,287	206,573	52,858	153,715
Property Services	2,772,848	56,384	2,829,232	270,725	2,558,507		2,558,507
Facilities Management	1,114,930	433,233	1,548,163	1,207	1,546,956		1,546,956
Records and Elections	9,065,638	486,514	9,552,152	249,979	9,302,173	182,733	9,119,440
Prosecuting Attorney	37,626,281	(347,966)	37,278,315	129,220	37,149,095		37,149,095
Prosecuting Attorney - Antiprofitteering	100,098		100,098	51,026	49,072		49,072
Superior Court	31,711,164	659,246	32,370,410	556,382	31,814,028	345,618	31,468,410
District Courts	21,048,421	(42,550)	21,005,871	2,001	21,003,870		21,003,870
Judicial Administration	12,236,529	951,952	13,188,481	705,405	12,483,076	550,148	11,932,928
Director of Construction & Facilities Management	704,432	240,588	945,020	622,263	322,757	69,094	253,663
State Examiner	550,611		550,611	1,939	548,672		548,672
Boundary Review Board	240,062	2,509	242,571	12,301	230,270		230,270
Special Programs							
Special Programs	619,280	18,500	637,780	23,437	614,343		614,343
Wage and Salary Contingency	11,178,830	(4,424,569)	6,754,261	6,754,261			
Executive Contingency	2,000,000	(1,969,354)	30,646	30,646			
Internal Support	5,385,688	1,954,732	7,340,420	544,558	6,795,862		6,795,862
Assessments	15,964,732	189,252	16,153,984	1,183,983	14,970,001	470,639	14,499,362
Fund Transfers	30,896,406	6,223,047	37,119,453	3,196,694	33,922,759		33,922,759
Adult and Juvenile Detention	101,889,343	608,356	102,497,699	567,371	101,930,328	624,863	101,305,465
Community Services	12,544,404	1,188,279	13,732,683	1,267,677	12,465,006	890,121	11,574,885
Public Defense	27,665,497	806,412	28,471,909	480,956	27,990,953	447,786	27,543,167
Children and Family Services	4,274,341		4,274,341		4,274,341		4,274,341
Inmate Welfare	1,972,416	50,395	2,022,811	614,544	1,408,267	84,865	1,323,402
Juvenile Inmate Welfare	45,000		45,000	43,116	1,884		1,884
Designated for Contingencies	5,231,011		5,231,011	115,852	5,115,159		5,115,159
TOTAL OF GENERAL FUND DEPARTMENTS / AGENCIES WITH ANNUAL BUDGETS	<u>\$ 503,165,873</u>	<u>\$ 15,786,932</u>	<u>\$ 518,952,805</u>	<u>\$ 23,528,788</u>	<u>\$ 495,424,017</u>	<u>\$ 5,425,929</u>	<u>\$ 489,998,088</u>

(a) The Schedule of Annual Budgets and Expenditures and Other Uses and Encumbrances by Department - Budget and Actual is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.